

NOTES FROM THE:

Air Force Accounting and Finance Office

by Colonel Martha M. Beatty



As we begin the new calendar year the AFAFO has a number of issues in progress. As we strive to achieve auditable financial statements, our biggest challenge continues to be the triannual review. We've seen a strong trend to clean up the database and remove unneeded commitments and obligations from the file. To enhance the process and train our new commanders we have completed several initiatives. First, we've developed metrics in response to the AFAA report of audit regarding FY 2000 Obligations that should assist the FM in tracking the triannual review information. Second, the AFAFO has developed an orientation guide for new FM squadron commanders that outlines this process and the roles and responsibilities associated with it. Finally, DFAS and AFAFO have partnered to develop a guide for Financial Services Officers and Resource Advisors designed to provide assistance in researching and coding the accounting lines on the triannual review.

Interest penalty payments continue to be the Number One concern of senior leadership. Research indicates three major causes: late receiving reports, untimely processing of certified invoices, and DFAS Payment Office caused. Each part is roughly 30 percent of the total, indicating that 60% of the interest problem can be controlled within the Air Force. We have published an orientation guide for squadron commanders on vendor pay responsibilities. For Air Force-caused interest, the real key is the involvement of the installation FM working with the DFAS Field Site and base organizations to identify and correct problems. Developing metrics for the Wing Commander can help to focus attention on specific problem areas, such as late receiving reports. Working with contracting offices can focus attention on certified invoices and pinpoint ways to ensure they are quickly processed and forwarded to the Field Site.

Another new initiative underway is the Commitment Identification Number (CIN). This is an important part of preparing for the future while also providing an enhancement to current accounting practices. Using a standard document number will provide a reference point that will track the document from the initial commitment of funds to the expenditure, providing an excellent audit trail. There are some obstacles yet to be overcome in order to implement this initia-

tive, but progress is continuing. More to come on this in the coming months.

Family Subsistence Supplemental Allowance (FSSA). Section 402a of the NDAA authorized the Services to start making these payments on 1 May 2001. The purpose is to increase BAS by an amount that removes a member's household from food stamps eligibility. Payments may not exceed \$500 per month and stops after 12 months, promotion, or PCS. Members must apply and meet eligibility requirements before any payments are made. Both CONUS and OCONUS members will be eligible. Currently, approximately 500+ members Air Force-wide are eligible for food stamps. Current plans call for this to be handled as an extension of BAS following similar procedures. We are working with AF/DP to develop Air Force instructions.

Thrift Savings Plan (TSP). The TSP is a retirement savings and investment plan that has been available to civilian employees of the Federal Government since 1987. The purpose of the TSP is to provide retirement income. It offers participants the same type of savings and tax benefits that many private corporations offer their employees under so-called "401(k) plans." In October, uniformed service members will be able to participate. Although the Personnel community has overall OPRship for this program, the TSP election form will be processed in the FSO. We are working closely with DFAS, OSD, and AF/DP for guidance and implementing instructions.

Defense Integrated Military Human Resources System (DIMHRS). We recently completed a review and commented on the DIMHRS Operational Requirements Document and are in the early stages of reviewing the concept of operations for Military Pay. As a reminder, DIMHRS will link the personnel and pay functions for all military personnel and implement a single system with standard data definitions. This will eliminate duplication, minimize pay discrepancies, and enhance decision processes across the Services and OSD. The current schedule calls for implementation in October 2003.

Personal Identification Number (PIN). PIN letters were sent to active duty and reserve Air Force personnel in February. Now our military can join DoD civilians,

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military retirees, and annuitants in using this web-based technology. E/MSS is a DFAS initiative which uses Interactive Voice Response and Internet technology to allow DFAS customers to make changes directly to their pay in a secure environment. Military retirees and annuitants, DoD civilian employees, and the Marine Corps (active and reserve) can make changes to their Federal taxes, Direct Deposit/Electronic Funds Transfer, allotments, home address changes, and electronically access their Leave and Earnings Statement (LES). Active duty and reserve personnel of the Army, Air Force, and Navy can make changes to their Federal taxes and Direct Deposit/Electronic Funds Transfer. Future enhancements will allow military from these three services to also make changes to their allotments and correspondence address, and to access their LES electronically by this summer. Future plans also include allowing all customers to change factors affecting state tax withholding, bond and allotment changes, as well as W-2 addresses. Besides the enhancements already being programmed, you can expect DFAS to add additional functionality as E/MSS matures. To learn more, go to the Air Force portal: <http://www.saffm.hq.af.mil/affsc>.

Financial Services Office (FSO) Workshop. The AFAFO will host an FSO Workshop the week of 2 April 2001 in Denver. The primary focus of the workshop will be customer service and accounting liaison issues. An update on the topics covered and outcomes of the workshop will be provided in the next issue.

